



Docket No.: 20107/1200838-US1
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Earl Rotman et al.

Application No.: 10/709,329

Confirmation No.: 3328

Filed: April 28, 2004

Art Unit: 3624

For: SYSTEM AND METHOD FOR CREATING
TRADEABLE FINANCIAL UNITS

Examiner: Not Yet Assigned

INFORMATION DISCLOSURE STATEMENT (IDS)

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In order to comply with 37 C.F.R. §§ 1.97 and 1.98, attached hereto is a copy of Form SB/08 and copies of the documents listed thereon. Applicants respectfully request that the information set forth in this statement and in the listed documents be considered during the pendency of the above-identified application, and any other application relying on the filing date of the above-identified application or cross-referencing it as a related application.

In accordance with MPEP Sections 609 and 707.05(b), it is requested that each document cited (including any cited in Applicants' Specification which is not repeated on the attached Form SB/08) be given thorough consideration and that it be cited of record in the prosecution history of the present application by initialing Form SB/08 next to the document. Such initialing is requested even if the Examiner does not consider a cited document to be sufficiently pertinent to use in a rejection, or otherwise does not consider it to be prior art for any reason, or even if the Examiner does not believe that the guidelines for citation have been fully

complied with. This is requested so that each document becomes listed on the face of the patent issuing on the present application.

This Information Disclosure Statement should be considered, in accordance with 37 C.F.R. § 1.97, because it is being submitted before a first action on the merits has been mailed and, thus, no fee is due. However, the Commissioner is hereby authorized to charge any fees deemed required in connection with this Petition or to credit any overpayment to Deposit Account No. 04-0100.

The present Information Disclosure Statement is being submitted in compliance with 37 C.F.R. § 1.56, but the citation of any document is not to be construed as an admission that such document is necessarily relevant or prior art. No representation is intended that the cited documents represent the results of a complete search, and it is anticipated that the Examiner, in the normal course of examination, will make an independent search and will determine the best prior art consistent with 37 C.F.R. § 1.104(a) and in the course of each search, will review for relevance every document cited on the attached form even if not initialed. In accordance with the OG Notice: August 5, 2003, copies of any cited U.S. Patent or U.S. Patent Published Application do not accompany this paper. Copies of cited non-patent literature does accompany this paper.

This Information Disclosure Statement is being submitted to make of record one U.S. Patent, three U.S. Patent Published Applications and one non-patent document discussed in a Petition to Make Special filed in the present application on May 3, 2004.

Early and favorable consideration is earnestly solicited.

Respectfully submitted,

Dated: May 6, 2004

A handwritten signature in black ink, appearing to read 'R. Katz', written over a horizontal line.

Richard J. Katz
Registration No. 47,698
Attorney for Applicant

DARBY & DARBY
Post Office Box 5257
New York, NY 10150-5257
(212) 527-7700

Attorney Docket No.: 20107/1200838-US1

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| Substitute for form 1449A/B/PTO INFORMATION DISCLOSURE STATEMENT BY APPLICANT (Use as many sheets as necessary) | | | | Complete if Known | |
| | | | | Application Number | 10/709,329-Conf. #3328 |
| | | | | Filing Date | April 28, 2004 |
| | | | | First Named Inventor | Earl Rotman |
| | | | | Art Unit | 3624 |
| | | | | Examiner Name | Not Yet Assigned |
| Sheet | 1 | of | 1 | Attorney Docket Number | 20107/1200838-US1 |

| U.S. PATENT DOCUMENTS | | | | | |
|-----------------------|--------------------------|--|--------------------------------|--|---|
| Examiner Initials* | Cite No. ¹ | Document Number | Publication Date MM-DD-YYYY | Name of Patentee or Applicant of Cited Document | Pages, Columns, Lines, Where Relevant Passages or Relevant Figures Appear |
| | | Number-Kind Code ² (if known) | | | |
| | AA | US-2003/0135446 A1 | 07/17/03 | James R. Birlle Jr. et al. | |
| | AB | US-2002/0052819 A1 | 05/02/02 | Peter Geoffrey Burton | |
| | AC | US-2004/0024671 A1 | 02/05/04 | Peter C. Freund | |
| | AD | US-6,092,056 | 07/18/00 | Robert Stanley Tull, Jr. et al. | |

| FOREIGN PATENT DOCUMENTS | | | | | | |
|--------------------------|--------------------------|---|---------------------|--|---|----------------|
| Examiner Initials* | Cite No. ¹ | Foreign Patent Document | Publication Date | Name of Patentee or Applicant of Cited Document | Pages, Columns, Lines, Where Relevant Passages or Relevant Figures Appear | T ⁶ |
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| NON PATENT LITERATURE DOCUMENTS | | | |
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| Examiner Initials* | Cite No. ¹ | Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published. | T ² |
| | CA | Paul D. Hayward, Income Trusts: A "Tax-Efficient" Product or the Product of Tax Inefficiency, <i>Canadian Tax Journal/Revue Fiscale Canadienne</i> (2002), Vol. 50, No. 5, pages 1529-1569 | |

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